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OPERATIONAL ACTIVITIES OF THE UNITED NATIONS FOR INTERNATIONAL DEVELOPMENT COOPERATION: CONSIDERATION OF THE REPORTS OF THE EXECUTIVE BOARDS OF THE UNITED NATIONS DEVELOPMENT PROGRAMME/ UNITED NATIONS POPULATION FUND, THE UNITED NATIONS CHILDREN'S FUND AND THE WORLD FOOD PROGRAMME

Extract from the report of the Executive Board of the United Nations Children's Fund on its 1996 annual session

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I. DECISIONS ADOPTED BY THE EXECUTIVE BOARD OF THE UNITED NATIONS CHILDREN'S FUND AT ITS 1996 ANNUAL SESSION

Decision No.	
1996/21	Follow-up to the World Summit for Children
1996/22	Greeting Card and related Operations work plan and proposed budget for 1996
1996/23	Report of the UNESCO/UNICEF Joint Committee on Education on its fifth meeting
1996/24	Report of the UNICEF/WHO Joint Committee on Health Policy on its special session
1996/25	Working group on documentation
1996/26	Medium-term plan for the period 1996-1999
1996/27	Children in need of special protection measures
1996/28	Conceptual framework for UNICEF emergency interventions

1996/21. Follow-up to the World Summit for Children

The Executive Board

1. Urges all Governments that have not yet completed the national process of review of progress towards implementation of the Declaration and Plan of Action of the World Summit for Children to do so during 1996 and also urges all countries to develop feasible and sustainable strategies and programmes to achieve the nationally adapted goals for children for the year 2000;

2. Requests the Executive Director, in consultation with all concerned parties, to extend full support to the Secretary-General in his reporting of progress made on the Declaration and Plan of Action of the World Summit for Children to the General Assembly on 30 September 1996, and to encourage all partners to make every effort to use the lessons learned from the mid-decade review to develop strategies and actions to achieve the goals for the year 2000.

Annual session
17 June 1996

1996/22. Greeting Card and related Operations work plan and proposed budget for 1996

A. Greeting Card and related Operations (GCO) budgeted expenditures for the 1996 season

The Executive Board

1. Approves for the fiscal year 1 May 1996 to 30 April 1997 budgeted expenditures of $99.8 million as detailed below and summarized in column II of annex I to document E/ICEF/1996/AB/L.11:

	(In millions of United States dollars)
Director's Office	0.8
Product Line and Marketing	59.6
Private Sector Fund-raising	10.5
Operations and Finance	14.4
Subtotal	85.3
Non-operating expenses:	
Market Development Programme	4.0
Fund-raising Development Programme	7.8
Exhibits	0.2
Office move related costs	0.7
GCO share in UNICEF administration costs	0.3
Central and Eastern European National Committee's Development Programme	1.5
Subtotal	14.5
Total expenditures, consolidated a/	99.8

a/ For details, see table 1A of document E/ICEF/1996/AB/L.11.

2. Authorizes the Executive Director:

(a) To incur expenditures as summarized in column II of annex I to document E/ICEF/1996/AB/L.11 and to increase the expenditures up to the level indicated in column III of annex I to the same document, should the apparent net proceeds from product sales and/or private sector fund-raising increase to the levels indicated in column III of annex I, and, accordingly, to reduce expenditures below the level indicated in column II to the extent necessary, should the net proceeds decrease;

(b) To transfer funds when necessary between the various budgets as detailed under paragraph 1 above;

(c) To spend an additional amount between Executive Board sessions, when necessary, owing to currency fluctuations, to ensure the continued operation of GCO;

(d) To personally approve actual expenditure of the travel and per diem costs of National Committee participants at the annual Greeting Card Workshops and related meetings.

B. Budgeted income for the 1996 season

The Executive Board

Notes that for the fiscal year 1 May 1996 to 30 April 1997, GCO net proceeds are budgeted at $274.4 million as shown in column II of annex I to document E/ICEF/1996/AB/L.11.

C. Policy issues

The Executive Board

1. Approves the changes in posts with a net increase of 8 posts as indicated in table 2 of document E/ICEF/1996/AB/L.11;

2. Renews the Fund-raising Development Programme with $7.8 million established for 1996;

3. Renews the Market Development Programme with $4.0 million established for 1996;

4. Renews the Central and Eastern European National Committees Development Programme, which includes 10 countries, with a budget of $1.5 million established for 1996;

5. Approves the change of the GCO fiscal year from 1 May-30 April to 1 January-31 December;

6. Authorizes the Executive Director to incur expenditures in the 1996 fiscal year related to cost of goods delivered (production/purchase of raw materials, cards and other products) for the 1997 fiscal year up to $45 million as indicated in the GCO medium-term plan (see table 13 of document E/ICEF/1996/AB/L.11).

7. Encourages GCO to work together with National Committees to ensure that a far larger proportion of funds raised by them are channelled to UNICEF general resources.

Annual session
19 June 1996

1996/23. Report of the UNESCO/UNICEF Joint Committee on Education on its fifth meeting

The Executive Board

1. Takes note of the report of the United Nations Educational, Scientific and Cultural Organization (UNESCO)/UNICEF Joint Committee on Education on its fifth meeting held at UNESCO Headquarters in Paris on 6 and 7 May 1996 (E/ICEF/1996/P/L.63) and the recommendations contained therein.

Annual session
20 June 1996

1996/24. Report of the UNICEF/WHO Joint Committee on Health Policy on its special session

The Executive Board

1. Takes note of the report of the UNICEF/World Health Organization (WHO) Joint Committee on Health Policy on its special session held at WHO Headquarters in Geneva on 15 and 16 May 1996 (E/ICEF/1996/P/L.64) and the recommendations contained therein.

Annual session
20 June 1996

1996/25. Working group on documentation

The Executive Board

Takes note of the interim report of the working group on documentation and the comments made thereon by the Executive Board at its 1996 annual session and encourages the working group on documentation to finalize its work and present a report, including recommendations, to the Executive Board at its third regular session of 1996.

Annual session
20 June 1996

1996/26. Medium-term plan for the period 1996-1999

The Executive Board

1. Takes note of the medium-term plan (E/ICEF/1996/AB/L.10), which constitutes a flexible framework for supporting UNICEF programmes, as well as the comments made by the delegations during the discussions on the report of the Executive Director;

2. Emphasizes the importance of the link between the implementation of the medium-term plan and the ongoing process and the expected outcomes of the Management Excellence Programme;

3. Underlines the necessity to engage in a debate on the overall funding and the allocation of financial resources, including the allocation for administrative and programme support costs;

4. Encourages, in this context, the Executive Director to ensure that, during the financial medium-term plan, the level of management and administrative costs does not exceed the current level in nominal terms;

5. Approves with this last provision the financial medium-term plan as a framework of projections for 1996-1999 (summarized in table 3 of document E/ICEF/1996/AB/L.10), including the preparation of up to $332 million in programme expenditures from general resources to be submitted to the Executive Board in 1997 (shown in table 2, item 3, of document E/ICEF/1996/AB/L.10). The amount is subject to the availability of resources and to the condition that estimates of income and expenditure made in this plan continue to be valid.

Annual session
20 June 1996

1996/27. Children in need of special protection measures

The Executive Board,

Having considered the review of UNICEF policies and strategies on children in need of special protection measures (E/ICEF/1996/14),

Recalling the tasks of UNICEF as reflected in relevant decisions as well as in the Mission Statement,

1. Endorses the perspective, policies and strategies presented in the document regarding measures to protect children from the risk of exploitation, violence, abuse, abandonment and other forms of special disadvantage, emphasizing that the special protection measures should be implemented within the framework of the rights of children;

2. Requests the Executive Director to take the necessary steps to:

(a) Incorporate the policies and strategies in document E/ICEF/1996/14 in all relevant UNICEF programmes through mainstreaming and the further development of preventive and protection programmes for all children, especially targeted towards those in need of special protection measures;

(b) Enhance UNICEF capacities to assist all member States in analysing the situation of children in need of special protection measures and in implementing policies and strategies to that end, where appropriate, in the context of the country programming process;

(c) Monitor UNICEF activities in the implementation of these policies and strategies at the country level through existing processes such as mid-term reviews;

(d) Strengthen UNICEF partnerships with agencies of the United Nations system, non-governmental organizations, all sectors of civil society and others who are active in the issues of children in need of special protection measures;

3. Further requests the Executive Director to report back to the Executive Board at its 1997 annual session on the steps taken within the framework of paragraph 2 above and, simultaneously, to present to the Board a plan and a time-frame for further implementation of these policies and strategies.

Annual session
20 June 1996

1996/28. Conceptual framework for UNICEF emergency interventions

The Executive Board

1. Takes note of the conceptual framework for UNICEF emergency interventions (E/ICEF/1996/16) as well as the comments made by delegations during the consideration of the document;

2. Requests the secretariat to finalize all the operational papers identified in decision 1996/2 (E/ICEF/1996/12 (Part I)) and present these papers to the Executive Board at its first regular session in 1997 in a consolidated form, reflecting a clear conceptual framework together with its operational implications.

Annual session
20 June 1996

II. EXTRACT FROM THE REPORT OF THE EXECUTIVE BOARD ON HARMONIZATION OF BUDGET PRESENTATIONS

1. The Comptroller and Director of the Division of Financial Management made an oral progress report on the work being carried out by UNDP, UNFPA and UNICEF on budget harmonization.

2. She said that in her report to the Executive Board at its second regular session in April, she had stated that a preliminary comparison of budgets identified differences between those of UNDP and UNFPA and that of UNICEF. Those differences concerned not only presentation but also the scope and content of the budgets. It was possible that the different nature of each organization might affect the extent to which harmonization of all aspects of the budgets was desirable for the respective Executive Boards.

3. During the debates on this subject at the second regular sessions of both the UNDP/UNFPA and the UNICEF Executive Boards, one delegation had presented a comprehensive statement which was endorsed by other delegations. The statement set forth the basic purpose of harmonization and clearly identified the principles to be included in the harmonization efforts. Harmonization meant making the budgets more similar to promote understanding and support good decision-making. The similarities must go beyond content and presentation styles to encompass the underlying principles employed in the preparation of accounts and estimates. Similarity would not mean sameness.

4. The Comptroller expressed appreciation on behalf of UNICEF, UNDP and UNFPA for the guidance provided by the Executive Boards, both in terms of the general framework set forth for the harmonization exercise and the clarity in identifying specific aspects of harmonization that were of concern to both Boards.

5. She said that as reported to the annual session of the UNDP/UNFPA Executive Board in May, the three organizations currently were addressing harmonization under five main headings:

(a) The key issue of scope and content, mainly because of earlier concerns of the applicability to UNFPA and UNDP of the integrated approach adopted by UNICEF for its headquarters and regional offices budget. This referred to the incorporation of programme activities in biennial budget estimates. An in-depth review of global and interregional activities of the three organizations was being undertaken to determine the exact nature and comparability of those activities before the question of possible harmonization on the level of programme activities was addressed;

(b) An in-depth analysis to identify clearly what constitutes programme activities as opposed to activities in support of programmes. The latter group of activities would be further divided between those whose primary function is to support programmes and those whose primary function is general management and administration. The aim is to ensure that information can be compared across organizations;

(c) Common presentation styles, specifically the development of a common or fully comparable table reflecting resource utilization;

(d) Harmonization of key budgetary classifications, where the organizations currently are working on delineation and levels of aggregation for expenditure categories;

(e) Terminology for the identification of primary groupings of resources. Upon completion of the harmonization exercise, the organizations intend to submit the agreed terms with definitions to CCAQ for review and approval, so that they can be incorporated in the ACC glossary of financial terms.

6. The Comptroller stated that since the report to the UNDP/UNFPA Executive Board, further progress had been made. The organizations had focused primarily and come to an agreement on the second and third areas - the development of a common resource plan and the related definitions or components to be included under each heading. It was intended that the resource plan have three sections: (a) total resources available to the organization; (b) the use of resources, which would represent the backbone classified under three main headings (Programme activities, Programme support activities and Management and Administration of the Organization); and (c) a reconciliation between estimates included under the use of resources and the budget estimates.

7. An internal working paper summarizing discussions of the group and identifying the activities and units included under each proposed heading was made available to members of the UNDP/UNFPA and UNICEF Executive Boards at a joint informal briefing held on 12 June. This was the first time that a joint informal session was held by the two Executive Boards. The UNDP/UNFPA Executive Board had endorsed the UNICEF Executive Board's decision 1996/16, adopted at the second regular session, on the timing and nature of future reports on budget harmonization.

8. Delegations expressed appreciation for and satisfaction with the progress made on harmonization by the three agencies. Most speakers welcomed the innovative joint inter-sessional meeting and encouraged the secretariat to organize more informal sessions of this nature. Delegations stressed the need for continued dialogue and consultation, because of the technical nature of the subject. One speaker remarked on the progress made since the preparation of the resource table complete with budget amounts, which had been distributed during the joint intersessional meeting. The speaker said that Board members should harmonize their requests to the agencies. The Boards should concentrate on using harmonization for strategic financial management and refrain from micromanagement.

9. One delegation was pleased that the Comptroller had discussed progress made rather than provide a catalogue of difficulties encountered. However, it was difficult to assess how much progress had been made without expert advice, which was not the fault of the agencies. Although the effort towards harmonization has been delayed, they had gained momentum and it was expected that 1998-1999 biennial budgets would be presented using the harmonized format. This was a very important political issue for the speaker's Government, specifically for the civil servants who dealt with multilateral aid. The results of

harmonization would have an impact on the balance between his country's multilateral and bilateral aid.

10. One delegation encouraged the harmonization group to consider thoroughly the applicability of integrated budgeting to UNDP and UNFPA. Integrated budgeting as initiated by UNICEF should be the format to follow. Another delegation said that harmonization of budget presentations was advantageous to recipient Governments because it would reduce duplication of efforts by agencies and maximize the use of resources at country level. A delegation reiterated a request to have discussion papers on this subject made available in working languages.

11. The Comptroller expressed appreciation for the comments made. She reiterated the importance of a continued dialogue between Board members and the agencies so the secretariats could respond to specific requirements expected by the Boards from the harmonization exercise. She asked the Executive Board to provide the secretariat with further guidance on specific information expected from the agencies as a result of harmonization. Some speakers said that because of the technical nature of the subject, it would be helpful if the secretariat could prepare a list of its needs so that their missions could consult with experts from their capitals.